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March 24, 2004

**MAIL STOP PATENT APPLICATION**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

16834 U.S.PTO  
10/807345



Re: Application of Hidenori TOYOSE  
CUTTER BODY, ROTARY TOOL, AND METHOD FOR ASSEMBLING THE ROTARY  
TOOL  
**Assignee: NGK SPARK PLUG CO., LTD.**  
Our Ref. Q80519

Dear Sir:

Attached hereto is the application identified above comprising twenty-two (22) sheets of the specification, including the claims and abstract, twelve (12) sheets of drawings, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

The Government filing fee is calculated as follows:

Total claims	14	-	20	=	x	\$18.00	=	\$0.00
Independent claims	2	-	3	=	x	\$86.00	=	\$0.00
Base Fee								\$770.00

<b>TOTAL FILING FEE</b>	\$770.00
Recordation of Assignment	\$40.00
<b>TOTAL FEE</b>	<u><b>\$810.00</b></u>

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2003-86390	March 26, 2003
Japan	2004-41229	February 18, 2004

The priority documents are enclosed herewith.

Respectfully submitted,  
SUGHRUE MION, PLLC

Attorneys for Applicant

By:   
Abraham J. Rosner  
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